

Office of State Tax Commissioner

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**Guidelines for
Substitute and Reproduced
Tax Forms**

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North Dakota Office of State Tax Commissioner

Guidelines for Substitute and Reproduced Tax Forms

Introduction

The North Dakota Tax Department accepts substitute or reproduced tax forms, if they are approved by the department prior to distribution or filing. The department has established these guidelines for software developers, computer tax processors, commercial printers, business forms companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax forms in any manner.

Unless otherwise stated, the term “form” as used in these guidelines includes tax returns, schedules, statements, declarations, and remittance vouchers.

A form, other than the official department form, that is commercially typeset and printed or computer produced/programmed is a substitute form. A direct copy or facsimiles of an official department form is a reproduced form. Substitute forms must look like the official department form and must be able to be processed in the same manner as the official form.

Approval

Any company or individual that designs and/or markets substitute/reproduced tax forms **must** get approval from the department. Income Tax forms must be approved each year as they are reviewed annually (*ND-1*, Schedule CR, *etc.*). It is incumbent upon the company or individual to maintain the current version of any other department form that is being reproduced or used (*ex* ST-1, F-306, *etc.*).

It is preferred that forms be submitted for review prior to distribution, release to customers/clients, or use of form. A form that has not been approved, but is included in the release of a product, must have a prominent notice on the form stating that it has not been approved for filing and should not be filed. The department reserves the right to deny and/or reject any form that does not follow the guidelines specified in this document. Filers of unapproved forms may be subject to penalties and interest.

The North Dakota Tax Department does not require a Letter of Intent prior to submissions, and does not have a specific deadline for submissions of income tax forms.

For ***Non-Scannable forms*** (those not listed in Appendix A of the barcode specs), a PDF file sent as an attachment through email, is the preferred method of submission. The files need to be submitted in the following formats:

- One PDF file per form.
- Recognizable name for each file.

For example, if you are sending the , Schedule CR, Schedule NR, and the 400-UT, the department should receive four PDF files with names such as NDCR.pdf or NDNR.pdf,

400UT.pdf, and so forth. By submitting these files in this type of a format, reduces processing time on our end, speeding up the time for approvals.

You will be notified by email within 10 business days, once the form is reviewed. (We do not send confirmation of receipt of forms for emails, faxes, or hard copies.) If the form is approved with changes or not approved, your PDF file will be attached to the email with changes made on the file. If the form is not approved, you will need to resubmit the form for approval. Please mark your second email as “Resubmission” in the subject area, as these will be given higher priority than first submissions.

For *Scannable forms* (those listed in Appendix A of the barcode specs), 2 examples, one with unique sample taxpayer data and one blank form will need to be emailed as a .pdf or mailed to the department for approval for testing purposes. These samples should also be separated by form type (400-ES’s in one group and ND-1V’s in a separate group).

You will be notified by email with the results once the forms are reviewed and tested. (We do not send confirmation of receipt of forms for emails, faxes, or hard copies.) You will receive notification within 10 business days. If the form is not approved, you will need to make the necessary changes and resubmit the forms for testing.

Once the form has been approved, if you sent the form as a .pdf, we require that a data filled paper copy, printed from the software, be mailed to our office. We need this copy to setup our scanning solution.

Note: The response times listed for forms approvals, for non-scannable and scannable forms, may be longer during peak times. (December-January)

The department does not review or approve the logic of specific software programs or confirm the calculations entered on substitute forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

All forms to be reviewed should be directed to:

Chuck Picard
cpicard@state.nd.us
Information Management Officer
North Dakota Tax Department
600 East Boulevard
Bismarck, ND 58505
701-328-3129 – phone
701-328-3700 – fax

Specific Guidelines and Requirements

(We urge the software developer to incorporate some of the following guidelines into their software for their customers/clients.)

Paper Requirements

- White paper of equal or better quality than the 20-lb. paper must be used for the substitute/reproduced form.
- Overall size of the form must match the official form.
- For scannable forms, perforated paper is recommended for the cut line.

Printing Requirements

- The layout of the form must follow the official form and include all data, allow the same amounts of space, with all items appearing in the same order as on the official form.
- Graphics on official form are not required, but Form Name should be prominent in larger point like the official form. (For example: ND-1 or ST-Sales and Use Tax should be prominent at the top of the form)
- A specific font is not required but should be similar to the official form. The department uses mostly Verdana and Times New Roman font in varying point sizes.
- Forms must be printed on one side of the paper only.
- Amounts should be right justified with decimals and cents, and commas are preferred for larger amounts.
- For forms with amounts rounded to whole dollars, cents should be shown with zeros.
- Any numeric field that has no entry, should be left blank.
- Forms should not be printed on a dot matrix printer.
- Scannable forms must be printed at the bottom of the page so no cutting is required on the bottom of the form.

Approved Software Developer List

We will have a list of approved software/forms developers that are approved in North Dakota and what forms are approved. This list will be located on our website at www.ndtaxdepartment.com. Please ensure that the information listed for your company is current and correct. We will post this list starting December 1, 2004.

ND-1 Individual Income Tax Return

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0550

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (01)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the ND-1 Income Return would translate as:

0501999901 – Page 1

0501999901 – Page 2

Submission Requirements – 1 Blank and 1 Data filled. **The Data filled document must contain data for two (2) SSNs.** They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

New Fields

Line 4 – Schedule PG planned gift credit

Line 15 – Human Organ Donor Expense Deduction

Line 24 – Credit for planned gift to qualified ND nonprofit organization

Line 25 – Credit for biodiesel fuel supplier

Line 26 – Credit for biodiesel fuel seller

Deleted Fields

Residency Status – Formerly Line B – This has been moved to the ND-1NR

Fiscal Year Beginning

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

Line A – Filing Status

Line E – Federal Adjusted Gross Income

Line 1 – Federal Taxable Income

2-D Barcode Placeholder – Please remove the gray box and the black lines so they are not visible.

Instructions for filling out the form: <http://www.state.nd.us/taxdpt/vendor/developer.html>

ND-1NR Tax Calculation for Nonresidents and Part-Year Residents

Forms used with: ND-1

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

New Fields

Residency Status – This has been moved from the ND-1

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name as shown on ND-1

Social Security Number

Residency Status

ND-1FA Calculation of Tax Under 3-Year Averaging Method for Elected Farm Income

Forms used with: ND-1

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name as shown on ND-1

Social Security Number

ND-1CR Calculation of Credit for Income Tax Paid to Another State

Forms used with: ND-1

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name as shown on ND-1

Social Security Number

Form 400-UT

Forms used with: ND-1 or ND-2

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name(s) as shown on return

Social Security number

Instructions for fields

Please refer to the 400-UT instructions that are included with the form.

<http://www.state.nd.us/taxdpt/vendor/developer.html>

ND-2 Optional Individual Income Tax Return

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0550

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (02)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the Income Withholding Return would translate as:

0502999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. **The Data filled document must contain data for two (2) SSNs.** They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

Deleted Field

Residency Status – This has been moved to the ND-1NR

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

Line A – Filing Status

Line B – Residency Status

Line E – Federal Adjusted Gross Income

Line 1 – Federal Taxable Income

Schedule 3 Schedule for Full-Year Nonresident or Part-Year Resident Using ND-2

Forms used with: ND-2

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

New Fields

Residency Status – Primary Taxpayer

Spouse’s Name (If Joint Return)

Spouse’s SSN

Spouse’s Residency Status

Name of other state – Spouse

Part Year Resident Dates of Residence – Spouse

Field Changes

Starting with Line 5 and continuing thru Line 26 – All these lines have changed

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name as shown on Form ND-2

Social Security number

Schedule 4 Calculation of Credit for Income Tax Paid to Another State (Form ND-2 Users Only)

Forms used with: ND-2

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name as shown on ND-2

Social Security Number

Name of state to which you paid tax on income that is also taxed by North Dakota

401-EXT Fiduciary Estimated Payment Extension Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (19)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 401-EXT would translate as:

0519999901 – Page 1

*Note – All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

FEIN

Name of Estate or Trust

Name and title of fiduciary

Mailing Address, City, State, Zip Code

Amount of Payment

40-ES Corporate Estimated Payment Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (09)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 40-ES would translate as:

0509999901 – Page 1

*Note – All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

FEIN

Name as shown on corporate income tax return

Mailing Address, City, State, Zip Code

Amount of Payment

40-EXT Corporate Estimated Payment Extension Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (20)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 40-EXT would translate as:

0520999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

FEIN

Name as shown on corporate income tax return

Mailing Address, City, State, Zip Code

Amount of Payment

400-ES Individual Income Estimated Payment Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0551

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (03)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 400-ES would translate as:

0503999901 – Page 1

*Note – All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

Amount of Payment

400-EXT Individual Income Estimated Payment Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0551

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (18)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 400-EXT would translate as:

0518999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

Amount of Payment

401-ES Fiduciary Estimated Payment Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (11)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 401-ES would translate as:

0511999901 – Page 1

*Note – All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

FEIN

Name of Estate or Trust

Name and title of fiduciary

Mailing Address, City, State, Zip Code

Amount of Payment

ND-1V Electronic Return Payment Voucher

Size: 8 ½ “ x 3 2/3” maximum

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner ND-1V

600 E. Boulevard Ave, Dept. 127

Bismarck, ND 58505-0502

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (06)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the ND-1V would translate as:

0506999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

Amount of payment

ND-1EF Declaration for Electronic Filing of ND-1

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address:

Do Not Mail – ERO Should Retain In File

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (05)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the ND-1EF would translate as:

0505999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

ND-1OF Declaration for Online Filing of ND-1

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Electronic Filing Unit
Office of State Tax Commissioner
600 E. Boulevard Ave, Dept. 127
Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (05)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the ND-1OF would translate as:

0505999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Primary Social Security Number

Primary First and Last Name

Primary Address, City, State, Zip Code

Declaration Control Number

Income Tax Withholding 301-EF- Application for E-file Substitute Forms

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

Withholding Tax Section

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 12 characters as follows:

- Form Revision Date – 4 Characters (1003)
- Form ID – 2 Characters (24)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the 301 EF Application would translate as:

100317999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

F-306 Income Tax Withholding Return Substitute Forms

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0554

Barcode layout is 12 characters as follows:

- Form Revision Date – 4 Characters (0997)
- Form ID – 2 Characters (14)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the Income Withholding Return would translate as:

099714999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

Instructions for filling out the form

Quarterly Filers

1. Quarter Ending and Due Date – Use the following date format – January 1, 2006
2. Due Date – If the Due Date falls on a holiday or weekend, use the **next** business day as the due date.
3. Period – The format for the Period Box is YYYYX. It is the four (4) digit year and the quarter. Example: 20063

Yearly Filers

1. Year Ending* and Due Date – Use the following date format – December 31, 2006
 2. Due Date – The Due Date for a Yearly filer is January 31
 3. Period – The format for the Period Box is YYYY4. It is the four (4) digit year and the final quarter. Example - 20064
- * Year Ending text replaces the Quarter Ending text

Identification Number

The number is eleven (11) digits and needs to be in this format: 123456789-01

New Federal ID Number line

Only enter a new Federal ID number if this line applies. Do not enter the same ID Number from the previous line.

Place an X in the box if it applies

Final Return Section

Is business permanently discontinued – The date format should be MM/DD/YYYY. Example – 06/29/2006

Use an X for the boxes on lines O, N, and X if the questions apply.

Fill in Name, Address, City, and Zip Code if they apply

Total North Dakota Income Tax Withheld, Penalty, Interest, Total Due

Show Dollars and Cents – Decimals OK. Commas OK. No Dollar signs inside the boxes

F-307 Income Tax Withholding Transmittal Substitute Form

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0554

Barcode layout is 12 characters as follows:

- Form Revision Date – 4 Characters (0997)
- Form ID – 2 Characters (23)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the F-307 would translate as:

0523999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

Instructions for filling out the form

For the Year Ending

December 31, 2005

Due Date

February 28, 2006

Identification Number

The number is eleven (11) digits and needs to be in this format: 123456789-01

OPR Box

This box is needed on the form. It is used for internal purposes.

Year Box

Enter the Tax Year of filing. Ex. 2005

Enter total North Dakota Income Tax Withheld per W-2s and 1099s

Show Dollars and Cents – Decimals OK. Commas OK. No Dollar signs inside the box

Name, Address, Address, City, State, Zip Code

Name of the Business or Employer

Income Tax Withholding and Sales and Use Tax Permit Application Substitute Forms

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

Business Registration

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 12 characters as follows:

- Form Revision Date – 4 Characters (0805)
- Form ID – 2 Characters (24)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the Sales and Income Withholding Application would translate as:

080524999901 – Page 1

080524999902 – Page 2

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

NDWR - Reciprocity Exemption from Withholding

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (07)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the NDWR would translate as:

0507999901 – Page 1

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF. Once the forms have been tested and reviewed for content, **one** data filled document printed from the software must be mailed in paper format to the North Dakota Tax Department for final approval. We require this because we use the paper version to setup our templates for scanning.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Employee Social Security Number

Employee First and Last Name

Employee Address, City, State, Zip Code

ST-1 Sales Tax Return Substitute Forms

ST-2 Sales Tax Return Substitute Forms

These two forms are going to change and become one form due to Streamlined Sales Tax. Details will be available soon.

ST- Local Option Sales and Use Taxes

Form used with: ST-1 or ST – 2

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Form 38 Fiduciary Income Tax Return

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (10)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the Fiduciary return would translate as:

0510999901 – Page 1

0510999901 – Page 2

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

Name of estate or trust

Name and title of fiduciary

Mailing address of fiduciary

City or town, state, and zip code

Employer identification number

Instructions for filling out the form: <http://www.state.nd.us/taxdpt/vendor/developer.html>

Form 58 Partnership Return of Income

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Scannable

1-D Barcode: Required with barcode number printed below barcode

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E. Boulevard Ave.

Dept. 127

Bismarck, ND 58505-0599

Barcode layout is 10 characters as follows:

- Tax Year – 2 Characters (05)
- Form ID – 2 Characters (12)
- NACTP ID – 4 Characters (XXXX)
- Page Number – 2 Characters (01)

Example: Assuming North Dakota’s Vendor ID is 9999, the barcode for the Partnership return would translate as:

0512999901 – Page 1

0512999901 – Page 2

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mail as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Required Fields

Name of estate or trust

Name and title of fiduciary

Mailing address of fiduciary

City or town, state, and zip code

Employer identification number

Instructions for filling out the form: <http://www.state.nd.us/taxdpt/vendor/developer.html>

Schedule PG Planned Gift Tax Credit

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Name(s) shown on return

SSN

Qualified North Dakota nonprofit organization

Schedule RZ – Schedule for Renaissance Zone Income Exemption and Tax Credits

Size: 8 ½ “ x 11”

Orientation: Portrait

Ink: Black

Page Anchors: Not Required

Form Type: Non-Scannable

1-D Barcode: Not required. NACTP code printed in lower left corner

Submission Requirements – 1 Blank and 1 Data filled. They may be sent by mail or e-mailed as a .PDF.

Field Formatting

Field Values – No dollar signs, decimals and commas are ok.

Blank Fields – If a field is blank, leave it blank. Do not zero fill.

Rounding – Rounding is acceptable but not required.

Required Fields

Taxpayer’s name as shown on tax return

SSN or FEIN

Line 1 – Project Number

Line 2 – Renaissance zone city

Line 3 – Street address of project property